IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 19TH SEPTEMBER 2007 / 28TH BHADRA 1929

WP(C).No. 27884 of 2007(T)

PETITIONER:

V.K. SHUNMUGHAM,
SENIOR MANAGER, A.K.R. PARCEL SERVICE (P) LTD.,
107, DHAYALU STREET, METTUPALAYAM ROAD,
KAVUNDAMPALAYAM POST, COIMBATORE-641 030.

BY ADV. SRI.C.K.SREEJITH

RESPONDENTS:

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1. THE INTELLIGENCE INSPECTOR,
SQUAD NO.II, PALAKKAD, COMMERCIAL TAXES,PALAKKAD.

2. THE INTELLIGENCE OFFICER,
SQUAD NO.II, COMMERCIAL TAXES,PALAKKAD.

3. THE INSPECTING ASSISTANT COMMISSIONER
(INTELLIGENCE), COMMERCIAL TAXES, PALAKKAD.

4. GOVERNMENT OF KERALA,
REPRESENTED BY THE COMMISSIONER OF
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

BY G.P. SRI.SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.27884 of 2007

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Dated this the 19th day of September, 2007.

JUDGMENT

Since petitioner has produced Ext.P1 which is copy of certificate of registration issued to the consignee and since goods are apparently stock transfer for sale in Kerala, W.P. is disposed of directing the first respondent to release the goods on petitioner remitting 50% of the security amount towards sales tax for the consignment and on petitioner producing original of Ext.P5 before the first respondent along with a bond for the balance security amount. The file will be referred for adjudication after release of goods. Adjudication will be carried out after issuing notice to the consignee whose certificate of registration is produced by the petitioner.

C.N.RAMACHANDRAN NAIR
Judge

pms